

As Engrossed: 12/15/92 12/18/92

1 **State of Arkansas**
2 **78th General Assembly**
3 **Second Extraordinary Session, 1992**
4 **By: Senator Lewellen**

A Bill ACT 5 OF 1992
SENATE BILL 7

For An Act To Be Entitled

8 "AN ACT TO LEVY A GROSS RECEIPTS TAX UPON CERTAIN
9 SERVICES; TO LEVY A GROSS RECEIPTS TAX UPON DUES AND FEES
10 TO HEALTH SPAS, HEALTH CLUBS AND FITNESS CLUBS; TO LEVY A
11 GROSS RECEIPTS TAX UPON DUES AND FEES TO PRIVATE CLUBS;
12 AND FOR OTHER PURPOSES."

Subtitle

14 "AN ACT TO TAX SERVICES, DUES TO HEALTH OR FITNESS CLUBS
15 AND PRIVATE CLUBS."
16

17
18
19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

20
21 SECTION 1. Ark. Code Ann. §26-52-301 (3) is hereby amended to add the
22 following subdivision:

23 "(E) Service of providing transportation or delivery of money, property
24 or valuables by armored car; service of providing a credit report;
25 service of collecting a debt or account receivable; service of
26 providing cleaning or janitorial work; service of pool cleaning
27 and servicing; pager services; telephone answering services; lawn
28 care and landscaping services; service of parking a motor vehicle
29 or allowing the motor vehicle to be parked; service of storing a
30 motor vehicle; service of storing furs; service of providing
31 indoor tanning at a tanning salon."
32

33 SECTION 2. Ark. Code Ann. §26-52-301 is hereby amended to add the
34 following division:

35 "(6) Dues and fee to health spas, health clubs and fitness clubs; dues
36 and fees to private clubs which hold any permit from the Alcoholic

1 Beverage Control Board allowing the sale, dispensing or serving of
2 alcoholic beverages of any kind on the premises."

3
4 SECTION 3. All provisions of this act of a general and permanent nature
5 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
6 Revision Commission shall incorporate the same in the Code.

7
8 SECTION 4. If any provision of this act or the application thereof to
9 any person or circumstance is held invalid, such invalidity shall not affect
10 other provisions or applications of the act which can be given effect without
11 the invalid provision or application, and to this end the provisions of this
12 act are declared to be severable.

13
14 SECTION 5. All laws and parts of laws in conflict with this act are
15 hereby repealed.

16
17 SECTION 6. The revenues derived from the tax collected under
18 this act shall be remitted to the State Treasurer who shall deposit the
19 revenues in the State Treasury as general revenues.

20
21 SECTION 7. EMERGENCY. It is hereby found and determined by the General
22 Assembly that this act levies a tax upon certain services; that for the
23 effective administration of this act, this act should become effective
24 immediately that unless this emergency clause is adopted, this act may not
25 become effective on that date. Therefore, an emergency is hereby declared to
26 exist and this act being necessary for the preservation of the public peace,
27 health and safety shall be in full force and effect on and after March 1,
28 1993.

29
30 /s/R. C. Lewellen
31
32
33
34
35

10/15/00 10/10/00

1

2